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April 1, 2015

By Electronic Filing and First Class Mail

Claire Togher, Case Administrator
Clerk's Office
United States Bankruptcy Court
Southern District of New York at White Plains
300 Quarropas Street
White Plains, NY 10601-4140

In re: Jose and Fabiana Neto
Chapter 7
Case No. 12-23966-RDD

Dear Ms. Togher:

I represent Marianne T. O'Toole, the chapter 7 trustee (the "Trustee") of the estate of Jose Neto (the "Debtor") and Fabiana Neto (collectively, with Jose Neto, the "Debtors"). Please allow this letter to serve as a status of the administration of the Debtors' estate.

The Debtors' filed a petition under chapter 7 of the Bankruptcy Code on November 12, 2012 (Dkt. No. 1). On December 13, 2012, the Debtors' were examined by the Trustee at their §341(a) First Meeting of Creditors. On January 10, 2013, the Trustee filed a Report of No Distribution. On February 14, 2013, the Court entered an Order granting the Debtors' discharges and Order of Final Decree (Dkt. No. 14). The Debtors' case was closed on February 19, 2013.

Thereafter, Debtors' counsel advised the Trustee that the Debtor's father had passed and the Debtor was "expected to be entitled to approximately US\$23,000 upon the sale of his father's home in Brazil" (the "Inheritance"). On August 1, 2013, the Trustee filed a motion seeking to reopen the Debtors' case to retain my firm as counsel to investigate and administer the Inheritance (Dkt. No. 17). On August 13, 2013, the Court entered an Order granting the Trustee's motion (Dkt. No. 19).

On February 24, 2014 and September 29, 2014, I filed a status letter with the Court (Dkt. Nos. 27 and 28, respectively) advising that while we did obtain certain information regarding the property subject to the Inheritance (the "Property"), a value, if any, for the benefit of the estate could not be determined until the Property is sold. We continue to monitor the sale of the Property and Inheritance requesting updates from Debtors' counsel by email correspondence and telephone.

If you have any further questions or require any additional information, please do not hesitate to contact me.

Very truly yours,

s/Rachael E. Dioguardi
Rachael E. Dioguardi

cc: Marianne T. O'Toole, Chapter 7 Trustee